



February 27, 2008

National Taxpayer Advocate

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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: Nina E. Olson /s/
National Taxpayer Advocate

SUBJECT: Guidance on Handling Refund Crimes Identity Theft Program
Pilot Cases by the ASKTAS1 Telephone Assistor

The purpose of this memo is to issue guidance regarding TAS' participation in a pilot program being conducted by Criminal Investigation (CI) and the IRS Office of Privacy, Information Protection and Data Security (OPIPDS) on taxpayers identified by the IRS as victims of identity theft. Please ensure that this information is distributed to all affected employees within your organization.

The IRS OPIPDS and CI are piloting a refund crimes project in which the IRS will alert taxpayers that their personal identity information may have been compromised. To accomplish this task, CI identified 36 taxpayers who may have been victims of identity theft. The Identity Theft and Incident Management Office will send letters to these taxpayers advising them of the possible theft of their identity and steps they should take to protect themselves. The letter will direct the taxpayers to call the ASKTAS1 telephone line if they have any questions.

If a taxpayer calls for additional information, Intake Advocates assigned to work the ASKTAS1 telephone lines will create a TAS case on TAMIS, answer the taxpayer's questions and, if necessary, forward the case to either the Brookhaven Campus or the Fresno Campus for further action. The Intake Advocates will have a data collection instrument (DCI) on which they will capture specific data. This data will enable CI and OPIPDS to refine the letters which will be sent to taxpayers in the future, if necessary.

As required in Internal Revenue Manual (IRM) 13.1.7.2.4, I hereby authorize the Intake Advocates to accept these CI pilot cases into TAS under Criteria 9 – Public Policy. In this way, I can ensure that these taxpayers are made fully aware of their rights and IRS policies with regards to this pilot program. Please remember if a case involves an issue designated as Criteria 9, you should first determine if it fits under Criteria 1 through 8. The case should only be designated Criteria 9 if it does not meet any other case criteria.

I emphasize that this is a pilot initiative. Taxpayer Advocate Service is accepting these cases in order to help CI and the OIPDS gather the necessary information to develop regular processes to assist taxpayers.